IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

TAX APPEAL No 253 of 1999

For Approval and Signature:

Hon'ble MR.JUSTICE A.R.DAVE
and
Hon'ble MR.JUSTICE M.S.SHAH

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

1 to 5 No

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THE D.C.(IT) (ASSTT.)

Versus

SAYAJI INDUSTRIES LTD.

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Appearance:

MR MANISH R BHATT for Petitioner

MR JP SHAH for Respondent No. 1

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CORAM : MR.JUSTICE A.R.DAVE
and
MR.JUSTICE M.S.SHAH

Date of decision: 24/04/2000

ORAL JUDGEMENT

(per A.R. Dave, J.)

In this appeal, which has been filed by the Dy. Commissioner of Income-tax (Asstt.), Ahmedabad, the following question of law has been raised from the order passed by the Income Tax Appellate Tribunal, Ahmedabad Bench 'C', in ITA NO. 3682/Ahd/1992 dated 11.2.99.

"Whether the Appellate Tribunal is right in law and on facts in deleting the addition of Rs. 37,85,080/- made on account of commission paid to selling agents?"

2. We have heard learned advocate Shri BB Naik appearing for the appellant and learned advocate Shri JP Shah appearing for the respondent assessee.

3. After hearing the concerned advocates and upon perusal of the record, it is clear that there is no dispute to the fact that a similar question had arisen in the earlier assessment year and though the question was decided in favour of the respondent assessee, no reference application or appeal was filed by the present appellant. Answer to the said question has been given in ITA No. 129/Ahd/92 for the Assessment Year 188-89 by the Income Tax Appellate Tribunal, Ahmedabad Bench B, in its order dated 3.9.98.

4. Upon perusal of the earlier order referred to hereinabove and more particularly looking at the reasons recorded in para 6.2 of the said order, we are of the view that no substantial question of law has arisen in the present appeal especially because the question is with regard to admissibility of the quantum of commission paid to the sole selling agent. In our opinion, no question of law arises in the matter and therefore we dismiss this appeal with no order as to costs.

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